City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Recreation and Parks Operations Budget Basis Year ended December 31, 2001

		Budgete	ed A	mounts		Actual		Variance with Final Budget- Positive
		<u>Original</u>		<u>Final</u>		<b>Amounts</b>		(Negative)
Revenues								
Charges for services	\$	2,129,563	\$	2,129,563	\$	2,129,563	\$	-
Miscellaneous	_	246,356	_	246,356	_	246,356		<u> </u>
Total revenues		2,375,919	_	2,375,919	_	2,375,919		
Expenditures								
Current								
Recreation and parks								
Recreation and parks								
Personal services		24,909,135		24,440,497		24,415,331		25,166
Materials and supplies		1,247,485		1,269,590		1,259,311		10,279
Contractual services		6,231,045		6,588,545		6,546,618		41,927
Other	_	54,712	_	64,212		63,304		908
Total recreation and parks	_	32,442,377	_	32,362,844		32,284,564		78,280
Total recreation and parks	_	32,442,377	_	32,362,844		32,284,564		78,280
Total expenditures	_	32,442,377	_	32,362,844	_	32,284,564		78,280
Excess (deficiency) of revenues								
over expenditures		(30,066,458)		(29,986,925)		(29,908,645)		78,280
Other financing sources (uses)								
Operating transfers in		29.759.816		29,759,816		29.759.816		_
Operating transfers out		(304,481)		(279,481)		(179,481)		100.000
Total other financing sources (uses)	_	29,455,335	_	29,480,335		29,580,335		100,000
Excess (deficiency) of revenues								
and other financing sources over								
expenditures and other uses		(611,123)		(506,590)		(328,310)		178,280
Fund balance at beginning of year		210,821		210,821		210,821		-
Lapsed encumbrances	_	400,543		400,543	_	400,543	_	<u> </u>
Fund balance at end of year	\$	241	\$	104,774	\$	283,054	\$	178,280

City of Columbus, Ohio Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Recreation & Parks Grants Budget Basis Year ended December 31, 2001

Exhibit B-40

Revenues         Final         Actual Amounts         Positive (Negative)           Grants and subsidies         \$ 37,037,111			Budgeted Amounts				A - 4 1		Variance with Final Budget-	
Grants and subsidies         \$ 37,037,111         \$ 37,037,111         \$ 37,037,111         \$ 1           Investment earnings         84,571         84,571         84,571         368,091         -           Charges for service         368,091         368,091         368,091         -         -           Miscellaneous         94,634         94,634         94,634         -         -           Total revenues         37,584,407         37,584,407         37,584,407         -         -           Expenditures           Current           Recreation and parks           Personal services         -         7,692,426         6,959,280         733,146           Materials and supplies         -         189,393         158,498         30,895           Contractual services         -         27,885,455         25,514,200         2,371,255           Other         -         -         110,982         89,765         21,217           Capital outlay         4,898,213         42,128,538         38,972,025         3,156,513           Total recreation and parks         4,898,213         42,128,538         38,972,025         3,156,513           Excess (deficiency) of revenues over expendit			<u>Original</u>		<u>Final</u>		Actual Amounts		Positive (Negative)	
Investment earnings		_	07.007.444		07.007.444		07.007.444			
Charges for service Miscellaneous         368,091 94,634 94,6		\$		\$		\$		\$	-	
Miscellaneous         94,634         94,634         94,634         94,634	· ·								-	
Total revenues 37,584,407 37,584,407 37,584,407 -   Expenditures  Current  Recreation and parks  Recreation and parks  Personal services - 7,692,426 6,959,280 733,146 Materials and supplies - 189,393 158,498 30,895 Contractual services - 27,885,455 25,514,200 2,371,255 Other - 110,982 89,765 21,217 Capital outlay 4,898,213 6,250,282 6,250,282 -   Total recreation and parks 4,898,213 42,128,538 38,972,025 3,156,513 Total recreation and parks 4,898,213 42,128,538 38,972,025 3,156,513 Total expenditures 4,898,213 42,128,538 38,972,025 3,156,513 Total expenditures 4,898,213 42,128,538 38,972,025 3,156,513 Total expenditures 32,686,194 (4,544,131) (1,387,618) 3,156,513 Other financing sources (uses)  Operating transfers in 179,481 179,481 179,481 -   Excess (deficiency) of revenues and other financing sources over expenditures and other uses 32,865,675 (4,364,650) (1,208,137) 3,156,513 Fund balance (deficit) at beginning of year (19,633,513) (19,633,513) (19,633,513) -   Lapsed encumbrances									-	
Expenditures   Current   Recreation and parks   Recreation and parks   Personal services   - 7,692,426   6,959,280   733,146   Materials and supplies   - 189,393   158,498   30,895   Contractual services   - 27,885,455   25,514,200   2,371,255   Other   - 110,982   89,765   21,217   Capital outlay   4,898,213   6,250,282   6,250,282   - 2   Total recreation and parks   4,898,213   42,128,538   38,972,025   3,156,513   Total expenditures   4,898,213   42,128,538   38,972,025   3,156,513   Total expenditures   4,898,213   42,128,538   38,972,025   3,156,513   Total expenditures   4,898,213   42,128,538   38,972,025   3,156,513   (1,387,618)   3,156,513   (1,387,618)		_						_		
Current   Recreation and parks   Recreation and parks   Personal services   - 7,692,426   6,959,280   733,146   Materials and supplies   - 189,393   158,498   30,895   Contractual services   - 27,885,455   25,514,200   2,371,255   Other   - 110,982   89,765   21,217   Capital outlay   4,898,213   6,250,282   6,250,282   - 2   Total recreation and parks   4,898,213   42,128,538   38,972,025   3,156,513   Total expenditures   4,898,213   42,128,538   38,972,025   3,156,513   Total expenditures   4,898,213   42,128,538   38,972,025   3,156,513   (1,387,618)   3,156,513   (1,387,618)		_	37,584,407		37,584,407		37,584,407	_		
Recreation and parks         Recreation and parks       7,692,426       6,959,280       733,146         Personal services       -       7,692,426       6,959,280       733,146         Materials and supplies       -       189,393       158,498       30,895         Contractual services       -       27,885,455       25,514,200       2,371,255         Other       -       110,982       89,765       21,217         Capital outlay       4,898,213       6,250,282       6,250,282       -         Total recreation and parks       4,898,213       42,128,538       38,972,025       3,156,513         Total expenditures       4,898,213       42,128,538       38,972,025       3,156,513         Excess (deficiency) of revenues       32,686,194       (4,544,131)       (1,387,618)       3,156,513         Other financing sources (uses)       179,481       179,481       179,481       -         Excess (deficiency) of revenues       179,481       179,481       179,481       -         and other financing sources over expenditures and other uses       32,865,675       (4,364,650)       (1,208,137)       3,156,513         Fund balance (deficit) at beginning of year       (19,633,513)       (19,633,513)       (19,633,513) <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>										
Recreation and parks         Personal services         -         7,692,426         6,959,280         733,146           Materials and supplies         -         189,393         158,498         30,895           Contractual services         -         27,885,455         25,514,200         2,371,255           Other         -         110,982         89,765         21,217           Capital outlay         4,898,213         6,250,282         6,250,282         -           Total recreation and parks         4,898,213         42,128,538         38,972,025         3,156,513           Total expenditures         4,898,213         42,128,538         38,972,025         3,156,513           Excess (deficiency) of revenues         32,686,194         (4,544,131)         (1,387,618)         3,156,513           Other financing sources (uses)         179,481         179,481         179,481         -           Excess (deficiency) of revenues and other financing sources over expenditures and other uses         32,865,675         (4,364,650)         (1,208,137)         3,156,513           Fund balance (deficit) at beginning of year         (19,633,513)         (19,633,513)         (19,633,513)         -           Lapsed encumbrances         15,874         15,874         15,874         -										
Personal services         -         7,692,426         6,959,280         733,146           Materials and supplies         -         189,393         158,498         30,895           Contractual services         -         27,885,455         25,514,200         2,371,255           Other         -         110,982         89,765         21,217           Capital outlay         4,898,213         6,250,282         6,250,282         -           Total recreation and parks         4,898,213         42,128,538         38,972,025         3,156,513           Total expenditures         4,898,213         42,128,538         38,972,025         3,156,513           Excess (deficiency) of revenues         32,686,194         (4,544,131)         (1,387,618)         3,156,513           Other financing sources (uses)         179,481         179,481         179,481         -           Excess (deficiency) of revenues         179,481         179,481         179,481 <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	•									
Materials and supplies         -         189,393         158,498         30,895           Contractual services         -         27,885,455         25,514,200         2,371,255           Other         -         110,982         89,765         21,217           Capital outlay         4,898,213         6,250,282         6,250,282         -           Total recreation and parks         4,898,213         42,128,538         38,972,025         3,156,513           Total expenditures         4,898,213         42,128,538         38,972,025         3,156,513           Excess (deficiency) of revenues over expenditures         32,686,194         (4,544,131)         (1,387,618)         3,156,513           Other financing sources (uses)         179,481         179,481         179,481         179,481         -           Excess (deficiency) of revenues and other financing sources over expenditures and other uses         32,865,675         (4,364,650)         (1,208,137)         3,156,513           Fund balance (deficit) at beginning of year         (19,633,513)         (19,633,513)         (19,633,513)         -           Lapsed encumbrances         15,874         15,874         15,874         -					7 (00 40)		/ 050 000		700.14/	
Contractual services         -         27,885,455         25,514,200         2,371,255           Other         -         110,982         89,765         21,217           Capital outlay         4,898,213         6,250,282         6,250,282         -           Total recreation and parks         4,898,213         42,128,538         38,972,025         3,156,513           Total expenditures         4,898,213         42,128,538         38,972,025         3,156,513           Excess (deficiency) of revenues over expenditures         32,686,194         (4,544,131)         (1,387,618)         3,156,513           Other financing sources (uses)         179,481         179,481         179,481         179,481         -           Excess (deficiency) of revenues and other financing sources over expenditures and other uses         32,865,675         (4,364,650)         (1,208,137)         3,156,513           Fund balance (deficit) at beginning of year         (19,633,513)         (19,633,513)         (19,633,513)         -           Lapsed encumbrances         15,874         15,874         15,874         -			-							
Other Capital outlay         -         110,982         89,765         21,217           Capital outlay         4,898,213         6,250,282         6,250,282         -           Total recreation and parks         4,898,213         42,128,538         38,972,025         3,156,513           Total expenditures         4,898,213         42,128,538         38,972,025         3,156,513           Excess (deficiency) of revenues over expenditures         32,686,194         (4,544,131)         (1,387,618)         3,156,513           Other financing sources (uses)         179,481         179,481         179,481         -           Excess (deficiency) of revenues and other financing sources over expenditures and other uses         32,865,675         (4,364,650)         (1,208,137)         3,156,513           Fund balance (deficit) at beginning of year Lapsed encumbrances         (19,633,513)         (19,633,513)         (19,633,513)         -			-		•		·			
Capital outlay         4,898,213         6,250,282         6,250,282         -           Total recreation and parks         4,898,213         42,128,538         38,972,025         3,156,513           Total recreation and parks         4,898,213         42,128,538         38,972,025         3,156,513           Total expenditures         4,898,213         42,128,538         38,972,025         3,156,513           Excess (deficiency) of revenues over expenditures         32,686,194         (4,544,131)         (1,387,618)         3,156,513           Other financing sources (uses)         179,481         179,481         179,481         179,481         -           Excess (deficiency) of revenues and other financing sources over expenditures and other uses         32,865,675         (4,364,650)         (1,208,137)         3,156,513           Fund balance (deficit) at beginning of year Lapsed encumbrances         (19,633,513)         (19,633,513)         (19,633,513)         -			-		, ,					
Total recreation and parks         4,898,213         42,128,538         38,972,025         3,156,513           Total recreation and parks         4,898,213         42,128,538         38,972,025         3,156,513           Total expenditures         4,898,213         42,128,538         38,972,025         3,156,513           Excess (deficiency) of revenues over expenditures         32,686,194         (4,544,131)         (1,387,618)         3,156,513           Other financing sources (uses)         179,481         179,481         179,481         179,481         -           Excess (deficiency) of revenues and other financing sources over expenditures and other uses         32,865,675         (4,364,650)         (1,208,137)         3,156,513           Fund balance (deficit) at beginning of year Lapsed encumbrances         (19,633,513)         (19,633,513)         (19,633,513)         -			4 000 212						21,217	
Total recreation and parks         4,898,213         42,128,538         38,972,025         3,156,513           Excess (deficiency) of revenues over expenditures         32,686,194         (4,544,131)         (1,387,618)         3,156,513           Other financing sources (uses) Operating transfers in and other financing sources over expenditures and other uses         179,481         179,481         179,481         -           Excess (deficiency) of revenues and other inancing sources over expenditures and other uses         32,865,675         (4,364,650)         (1,208,137)         3,156,513           Fund balance (deficit) at beginning of year Lapsed encumbrances         (19,633,513)         (19,633,513)         (19,633,513)         -		-						-	2 457 542	
Total expenditures         4,898,213         42,128,538         38,972,025         3,156,513           Excess (deficiency) of revenues over expenditures         32,686,194         (4,544,131)         (1,387,618)         3,156,513           Other financing sources (uses)         179,481         179,481         179,481         -           Excess (deficiency) of revenues and other financing sources over expenditures and other uses         32,865,675         (4,364,650)         (1,208,137)         3,156,513           Fund balance (deficit) at beginning of year Lapsed encumbrances         (19,633,513)         (19,633,513)         (19,633,513)         -           Lapsed encumbrances         15,874         15,874         15,874         -	· ·	_		-				_		
Excess (deficiency) of revenues over expenditures 32,686,194 (4,544,131) (1,387,618) 3,156,513  Other financing sources (uses) Operating transfers in 179,481 179,481 179,481 -  Excess (deficiency) of revenues and other financing sources over expenditures and other uses 32,865,675 (4,364,650) (1,208,137) 3,156,513  Fund balance (deficit) at beginning of year (19,633,513) (19,633,513) (19,633,513) -  Lapsed encumbrances 15,874 15,874 -	•	_		-				_		
over expenditures         32,686,194         (4,544,131)         (1,387,618)         3,156,513           Other financing sources (uses)         Operating transfers in         179,481         179,481         179,481         -           Excess (deficiency) of revenues and other financing sources over expenditures and other uses         32,865,675         (4,364,650)         (1,208,137)         3,156,513           Fund balance (deficit) at beginning of year Lapsed encumbrances         (19,633,513)         (19,633,513)         (19,633,513)         -           Lapsed encumbrances         15,874         15,874         15,874         -	Total expenditures	_	4,898,213	-	42,128,538		38,972,025	_	3,156,513	
over expenditures         32,686,194         (4,544,131)         (1,387,618)         3,156,513           Other financing sources (uses)         Operating transfers in         179,481         179,481         179,481         -           Excess (deficiency) of revenues and other financing sources over expenditures and other uses         32,865,675         (4,364,650)         (1,208,137)         3,156,513           Fund balance (deficit) at beginning of year Lapsed encumbrances         (19,633,513)         (19,633,513)         (19,633,513)         -           Lapsed encumbrances         15,874         15,874         15,874         -	Excess (deficiency) of revenues									
Other financing sources (uses)         179,481         179,481         179,481         -           Excess (deficiency) of revenues and other financing sources over expenditures and other uses         32,865,675         (4,364,650)         (1,208,137)         3,156,513           Fund balance (deficit) at beginning of year Lapsed encumbrances         (19,633,513)         (19,633,513)         (19,633,513)         -           Lapsed encumbrances         15,874         15,874         15,874         -			32,686,194		(4,544,131)		(1,387,618)		3,156,513	
Operating transfers in         179,481         179,481         179,481         -           Excess (deficiency) of revenues and other financing sources over expenditures and other uses         32,865,675         (4,364,650)         (1,208,137)         3,156,513           Fund balance (deficit) at beginning of year Lapsed encumbrances         (19,633,513)         (19,633,513)         (19,633,513)         -           Lapsed encumbrances         15,874         15,874         15,874         -	Other County of the County				, , ,		, , , ,			
Excess (deficiency) of revenues and other financing sources over expenditures and other uses 32,865,675 (4,364,650) (1,208,137) 3,156,513  Fund balance (deficit) at beginning of year (19,633,513) (19,633,513) (19,633,513) -  Lapsed encumbrances 15,874 15,874 15,874 -			170 401		170 401		170 401			
and other financing sources over expenditures and other uses       32,865,675       (4,364,650)       (1,208,137)       3,156,513         Fund balance (deficit) at beginning of year Lapsed encumbrances       (19,633,513)       (19,633,513)       (19,633,513)       -         Lapsed encumbrances       15,874       15,874       15,874       -	Operating transfers in	-	179,481		179,481		179,481	-		
expenditures and other uses       32,865,675       (4,364,650)       (1,208,137)       3,156,513         Fund balance (deficit) at beginning of year Lapsed encumbrances       (19,633,513)       (19,633,513)       (19,633,513)       -         Lapsed encumbrances       15,874       15,874       15,874       -	Excess (deficiency) of revenues									
Fund balance (deficit) at beginning of year       (19,633,513)       (19,633,513)       (19,633,513)       -         Lapsed encumbrances       15,874       15,874       15,874       -	and other financing sources over									
Lapsed encumbrances 15,874 15,874 15,874 -			32,865,675		(4,364,650)		(1,208,137)		3,156,513	
Lapsed encumbrances 15,874 15,874 15,874 -	Fund balance (deficit) at beginning of year		(19,633,513)		(19,633,513)		(19,633,513)		-	
Fund balance (deficit) at end of year \$ 13,248,036 \$ (23,982,289) \$ (20,825,776) \$ 3,156,513	Lapsed encumbrances		15,874		15,874		15,874		-	
	Fund balance (deficit) at end of year	\$	13,248,036	\$	(23,982,289)	\$	(20,825,776)	\$	3,156,513	